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PART-IIA

GOVERNMENT OF MEGHALAYA

NOTIFICATIONS

The 28th September, 2020.

No.FEA 55/2020/95. - The State Government will provide an interest subvention of 2% to the Standard or Regular KCC borrowers in the State. Coupled with the 3% interest subvention provided by the Government of India, the effective rate of interest for the Standard KCC borrower in the State will now be only 2%.

The Agriculture Department will be implementing the interest subvention scheme by creating a budget head and ensuring sufficient budget provision for the same. Further, the Agriculture Department will issue specific guidelines and circular, in consultation with the banks and Finance Department, for operationalization of the scheme.

For the current financial year, banks will submit the claims of eligible borrowers to Agriculture Department by 30th October, 2020 and the payment process is to be completed by 30th November, 2020. From next financial year, all claims are to be submitted to Agriculture Department by end of May.

R. V. SUCHIANG,
Additional Chief Secretary
Finance Department
Government of Meghalaya.

The 23rd September, 2020.

No.FOR.53/2019/201. - Whereas the Transport Department, Government of Meghalaya issued Notification No.TPT.101/2020/Pt/309, dated 29th June, 2020 notifying the maximum safe axle weight of each axle type in relation to the transport vehicles. Pursuant to Transport Department's Notification, it has become necessary to also notify the permissible quantity for issuing Transport Challans for transport of minor minerals for each type of vehicle, as under -

Sl. No.	Type of Vehicle	Axle Combination	Permissible quantity for issuing Transport Challan in MT (Metric Tonne)
1.	2 Axle Trucks	Two tyres on front axle and four tyres rear axle (6 tyres)	12.00
2.	3 Axle Trucks	Two tyres on front axle and eight tyres on rear axle (10 tyres)	21.00
3.	4 Axle Trucks	Two tyres each on two axles and eight tyres on one tandem (two) axle (12 tyres)	27.00
4.	5 Axle Trucks	Two tyres each on three axles and eight tyres on one tandem (two) axle (14 tyres)	34.00

D. P. WAHLANG,

Principal Secretary to the Govt. of Meghalaya,
Forests and Environment Department.

The 25th September, 2020.

No.TPT. 91/80/813.- In partial modification of the Notification No.TPT.91/80/749, dated 13th January, 2020 and in exercise of the powers conferred under Clause (1) of sub-section 67 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988), the Governor of Meghalaya is pleased to direct all the Regional Transport Authorities (RTAs) in Meghalaya that the fare shall be fixed as follows with immediate effect and until further orders.

1	2	3	4	5	
				REVISED FARE	
B	GOODS CARRIAGE (TRUCKS)	FUEL USED	EXISTING FREIGHT	Minimum	Maximum
1.	Heavy & Medium Goods Vehicles.	Diesel	₹ 9/- per MT. per Km. vide Notification No.TPT 91/80/749, dated 13th January, 2020.	₹ 7/- per MT. per Km. for Black Top Road.	₹ 11/- per MT. per Km. for Black Top Road.
2.	Heavy & Medium Goods Vehicles.	Diesel	(not notified earlier for this category).	₹ 8/- per MT. per Km. for Gravelled Road.	₹ 12/- per MT. per Km. for Gravelled Road.
3.	Heavy & Medium Goods Vehicles.	Diesel	(not notified earlier for this category).	₹ 10/- per MT. per Km. for Kutcha Road.	₹ 14/- per MT. per Km. for Kutcha Road.

This has the approval of the Competent Authority.

I. W. INGTY,
Secretary to the Govt. of Meghalaya,
Transport Department.

The 30th September, 2020.

No.POL. 354/86/263. - In exercise of the power conferred by sub-Section (1) of Section 3 of the Meghalaya Essential Services Maintenance Act, 1980 (No. 23 of 1980) *read* with the Meghalaya Essential Services Maintenance (Amendment) Act, 2003, the Governor of Meghalaya being satisfied that in the public interest it is necessary to do so in view of the extreme urgency to help contain the possibility of outbreak and spread of the COVID-19 into the State, hereby prohibits strikes in any essential services in order to prevent any disruption and breakdown of emergency services to the public.

This Order shall come into force with immediate effect and will remain in force for a period of six months.

By Order in the name of the Governor of Meghalaya.

C. V. D. DIENGDOH,
Secretary to the Govt. of Meghalaya,
Home (Political) Department.

The 24th September, 2020.

No.RDS.31/2020/39. - In exercise of the power conferred under Section 11(d)(i) of the Meghalaya Transfer of Land (Regulation) Act, 1971 the Governor of Meghalaya is pleased to specify the **Bharat Petroleum Corporation Limited as a Company** to which the provisions of the said Act, shall not apply in relation to transfer of land measuring **95B-00K-00L** (more or less) located at **Damjonggre II, Tura, West Garo Hills District** (and more fully described in schedule below) by way of Lease for a period of **30 (thirty)** years from **Shri Conrad K. Sangma** to the **Bharat Petroleum Corporation Limited** for the purpose of setting up of a retail outlet.

NORTH :- LAND OF DAMJONGGRE A-KING
EAST :- RONGCHIGRE A-KING LAND
SOUTH :- STREAM AND LAND OF DAMJONGGRE A-KING
WEST :- P.W.D. ROAD.

Joint Secretary to the Govt. of Meghalaya,
Revenue & Disaster Management Department.

The 25th September, 2020.

ORDER

No.ITR 49/2010/Pt-IV/106. – 1. In Continuation Government Order No.ITR 49/2010/Pt-IV/7, dated Shillong 12th January, 2016, which envisaging of e-District Project as an important initiative of the State's e-Governance implementation program. This project is part of the State Mission Mode Project (MMP) under the National e-Governance Plan (NeGP). This project aims to apply Information Technology and Government processes re-engineering on high volume Government services to improve them and electronically deliver them through the internet at home/ Browsing Centres/ Common Services Centres (CSCs). Districts, Sub-Districts and Blocks are the primary delivery channels for Government administration hence, services to the Citizens at grass-root level would be identified and workflow automation would be suggested for significant improvements through e-governance. The project envisages to leverage and optimally utilize the e-infrastructure in the State viz. the State Data Centre (SDC) and State Wide Area Network (SWAN) & State Services Delivery Gateway (SSDG), and Common Services Centres (CSCs).

2. Roll-out of Additional e-Services:

The Government of Meghalaya hereby orders that the additional e-services shall be provided in electronic form to citizens with effect from the date of issue of notification from the all line Departments/Offices which have been provided with ICT infrastructure and connectivity for delivery of e-services under e-District Project/Schemes in this regard. The service include:-

National Mandate Service: RTI service

3. Further any additional e-services will be notified separately after approval by State Apex Committee on Digital India and as and when the services are ready to be launched.
4. The Government of Meghalaya hereby recognizes the use of digital signatures for the purpose of electronic delivery of services to citizens. Thus, the certificates issued under the e-District project framework are declared to be legally valid across India as per provisions of the Information Technology Act, 2000 (Central Act 21 of 2000), and for all legal purposes, the validity of a digital signature shall be at par with a hand-written signature.
5. Date of roll-out e-services:

Since Government Orders (G.O.s) are necessary to roll-out e-services through the e-District MMP, the Line Departments/Offices will issue separate GOs defining the service area and date of roll-out. These GOs will be based on the format to be prepared by Information Technology & Communication Department which will be in accordance with the Government/ Business Process Re-engineering (GPR/BPR), Functional Specifications Requirement (FRS), Systems Requirement Specification (SRS)/Systems Configuration (SC) documents (including input/output documents) approved by State Apex Committee on Digital India.

M. R. SYNREM,

Commissioner & Secretary to the Govt. of Meghalaya,
Information Technology and Communication Department.

The 29th September, 2020.

No.ERTS(E)7/2020/52. - With reference to this Department's Notification No.ERTS(E)24/2008/183, dated 19th December, 2018, Rule 243 of The Meghalaya Excise Rules (Assam Excise Rules 1945 as adapted and amended by Meghalaya) for the purpose of calculation of license fee for Bonded Warehouses, the annual turnover for Bonded Warehouse, shall be taken on

- (a) Cost Price of the liquor
- (b) Import / Transport Pass Fee and
- (c) Litterage Fee

This notification shall come into force with immediate effect.

S. A. SYNREM,

Commissioner & Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.

The 29th September, 2020.

No.ERTS(E)7/2020/51. - In exercise of the powers conferred by Section 21 and Section 36 of the Meghalaya Excise Act (Assam Act of 1910) as adapted by Meghalaya, the Governor of Meghalaya is hereby pleased to make the following rules further to amend the Meghalaya Excise Rules (Assam Excise Rules 1945 as adapted and amended by Meghalaya), hereinafter referred to as the principal Rules, namely :-

1. **Short title and Commencement.**- (1) These rules may be called the Meghalaya Excise (Second Amendment) Rules, 2020.
(2) They shall come into force at once.
2. **Insertion of proviso to rule 191.**- In the principal rules, in rule 191, the following proviso shall be inserted, namely,-
"Provided that in case of license for production, sale of Homemade Wines by individuals, firms, Societies, etc., both in Centralized and non-Centralized Area, and also for Wine and Beer 'ON' license, the opening, shifting, amalgamation and closure of any licensed premises shall be done by the Deputy Commissioner with the previous sanction of the State Government based on site enquiry conducted by an Excise officer."
3. **Amendment of rule 234.**- In the principal rules, for the existing rule 234 the following shall be substituted namely, -
"**234. Transfer of license on death of licensee, or on an application by the licensee on attaining an age of sixty five years and above or on a case-to-case basis.**- On the death of licensee or on an application by the licensee on attaining an age of sixty five years and above or on a case-to-case basis, depending on the merits of the case, the Deputy Commissioner may, with the previous sanction of State Government, review the license for the remainder of the lease on the same term in favour of a representative of the deceased or licensee if he be satisfied that such representative is fit to hold it and on the condition that any arrears due from the deceased licensee are recovered before the license is so renewed. In such case no fresh deposit need be called for."

4. **Amendment of rule 320.-** In the principal rules, for the existing rule 320 the following shall be substituted, namely,-

"320. Other premises.- Premises other than those specified in rules 318 and 319 and licensed for the whole sale or a retail sale of Foreign Liquor or for the retail sale of Country Spirit and Outstills shall be opened and closed at the following hours:-

Name of Premises	Opening & Closing Hours
Foreign Liquor Wholesale and Retail Sale "OFF"	
Throughout the State of Meghalaya	9:00 A.M to 9:00 P.M

Provided that the Deputy Commissioner of any Districts is empowered to change the timings of opening / closing, if any exigency so demands, with the prior approval of the Government in the Excise Department".

- Insertion of new Rule 377.-** In the principal rules, after the existing rule 376 the following new rule shall be inserted, namely,-

"377 - License for Homemade Wine by individual, firms, society, etc., both in Centralized Area and non-Centralized Area.- (1) Licenses for production and sale of Homemade Wines by individuals, firms, Societies, etc., both in Centralized Area and non-Centralized Area, shall be granted by the Deputy Commissioner with the previous sanction of the State Government.

- (2) The holder of license for production and sale of Homemade Wines shall be allowed to store and sell his finished wines at the production centre, but sales to Retail 'ON' and 'OFF' license holders should be accompanied by a permit issued by the Deputy Commissioner.
- (3) The holder of a license shall pay in advance an annual license fee of Rupees Seven Thousand Five Hundred for the production and sale of potable Homemade Wines at the designated winery.
- (4) In addition to annual license fee, the holder of a license shall pay an advance deposit of Rupees Seven Thousand Five Hundred for the production and sale of potable Homemade Wine at the designated winery, pledged to Commissioner of Excise, Meghalaya, Shillong, as Security Deposit for a period of five years before the commencement of the license for due observance of the terms and conditions of the license. The security shall be liable to be forfeited for the mismanagement, by the winery or in case of breach of any of the conditions of the license or infringement of any of the Excise Rules, in addition to any other penalty prescribed by the rules. If not forfeited, the same shall be renewed, at the request of the licensee.
- (5) Homemade Wines can be sold at the winery and Retail 'ON' & 'OFF' license premises on pre-payment of all Government levies.
- (6) Strength of the Homemade Wines should not exceed 14% ABV (Alcohol by volume).
- (7) Type of yeasts, fruits, the quantity thereof and its initial sugar content or potential alcohol content to be used are to be recorded in a prescribed format, before the process of fermentation is undertaken, batch-wise and the quantity of wine produced therein shall be entered in the stock register, maintained in the winery by the wine producers, checked and verified by Excise Officials from time to time.

- (8) Addition of any type of alcohol is strictly prohibited.
- (9) Only preservatives that are permitted by FSSAI can be added in the Wines and the licensee shall also produce a license under Food Safety and Standard Act, 2006 issued by the Commissionerate of Food Safety, Meghalaya.
- (10) Every batch of Homemade Wines shall be allowed to be sold, only after the final reading of PH level permissible for human consumption and potential alcohol content is duly measured and entered in the prescribed format by an Excise Officer. The licensee shall also provide instruments to Excise Officer for gauging and proving.
- (11) An Advalorem duty of One Hundred per case (12 bottles of 750 ml. or equivalent) shall be charged prior to sales by the winery and lifting by the Retail 'ON' & 'OFF' license premises.
- (12) Retailer's Lifting fee of Rupees Ten per case (12 bottles of 750 ml. or equivalent) shall be charged prior to lifting by the Retail 'ON' & 'OFF' license premises.
- (13) Entry of sales of the Homemade wines from the winery shall be reflected in the stock register, mentioned under clause (vii) of Rule 377
- (14) Homemade wines shall be sent for certification to Chemical Examiner or Chemist, stationed at State Excise Chemical Laboratory, or any laboratory in recognized University / Institution or any laboratory registered with the Government of India / Government of Meghalaya, showing the strength and quality of the wine, at least twice a year or as mandated by Government from time to time. The testing fee as per laboratory rate is to be borne by the licensee.
- (15) An annual registration fee of Rupees Two Thousand per label, per size (1000ml. / 750ml. / 375ml.) shall be charged for Homemade Wines.
- (16) Temporary Bar license fee of Rupees Two Thousand per Bar / Stall per day shall be charged for Homemade Wines.
- (17) Spoilt or sedimented wine shall be destroyed in the presence of an Excise Officer not below the rank of Inspector of Excise, on prior approval of the Commissioner of Excise, based on chemical report and excise levies calculated thereof shall be waived off. Entry of such cases should be made in the stock register. In case of such spoilt or sedimented wine being used as cattle fodder, a declaration from the licensee shall be submitted to the Deputy Commissioner.
- (18) That the licensee shall be bound to make such general arrangements as may be directed by the Deputy Commissioner of the district for the removal of the waste matter and refuse arising out from the working of the homemade wines.
- (19) Homemade wines can also be bottled at any Government-approved Bottling Plant, which can have its own setup for the production and sale of homemade wines, subject to obtaining of license for Bottling Plant, production and sale of homemade wines.
- (20) The timings for the sales at the winery shall be same as the timings followed by IMFL 'OFF' license premises, notified by the State Government from time to time.
- (21) To promote the growth of Homemade wine industry and as an incentive for being locally produced in the State, for the first three years, MVAT on Homemade wines shall be exempted.
- (22) Terms and conditions for obtaining Homemade Wines license - Any person desiring to obtain a license for production and sale of Homemade Wines shall apply in writing to the Deputy Commissioner of the District in which the Winery is proposed to be set up, stating the following alongwith supporting documents:-

- (a) Name and location of the premises.
 - (b) Name of applicant with Mother's name and present and permanent address in full.
(N.B.: Marriage Certificate should be enclosed in the case of married applicant)
 - (c) Present age of the applicant/s.
 - (d) Sex of applicant/s.
 - (e) Educational qualifications.
 - (f) Caste and community to which the applicant belongs.
 - (g) Whether the applicant's is / are citizens of India,
 - (h) Present and past occupation of the applicant/s.
 - (i) Financial soundness certificate.
 - (j) Professional Tax Certificate from ADC or Municipal.
 - (k) Verification of antecedents by Police.
 - (l) Trading license in case of non-tribal.
 - (m) Land document (ownership/rented/lease).
 - (n) FSSAI Certificate.
 - (o) Detailed site plan of the building which he / she intends to use as Winery for production, storing and sale of Homemade Wines alongwith production capacity,
 - (p) The application form shall be affixed with a Court Fee Stamp of Rupees Twenty Five.
- (23) The application with all related documents shall be forwarded to the Commissioner of Excise alongwith a site enquiry report by an Excise officer duly recommended by the Deputy Commissioner of the District. The Commissioner of Excise after examining the case shall forward the same to Government for approval.

S. A. SYNREM,

Commissioner & Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.

OFFICE OF THE COMMISSIONER OF TAXES, ETC.,
MEGHALAYA, SHILLONG.

The 28th September, 2020.

No.ERTS(T)49/2020/16. - In exercise of the powers conferred by Section 15 of the Meghalaya Settlement of Arrears (under State Taxation Acts) Ordinance, 2020, the Governor of Meghalaya is pleased to make the following Rules, namely:-

1. **Short title and commencement.**- (1) These Rules may be called The Meghalaya Settlement of Arrears (under State Taxation Acts) Rules, 2020.

(2) They shall come into force from the date of notification in the Official Gazette.

2. **Definitions.**- In these Rules, unless the context otherwise requires:-

(a) **"Additional / Joint / Deputy / Assistant Commissioner"** shall mean the Additional / Joint / Deputy / Assistant Commissioner of Taxes, Meghalaya;

(b) **"Ordinance"** means the Meghalaya Settlement of Arrears (under State Taxation Acts) Ordinance, 2020;

(c) **"Remission"** means the amount of tax, interest, surcharge and penalty eligible for waive off;

(d) **"Return"** means the return of Turnover under the form as prescribed in the respective State Taxation Act;

(e) **"Settlement Notice"** means the notice issued by the Commissioner of Taxes in prescribed format under Rule 13;

(f) **"Tax period"** means the period covered by the Return; and

(g) **"Total Dues"** means the sum total of tax, interest, surcharge and penalty remaining outstanding after adjustment as provided under clause (a) of sub-section (1) of Section 3 of the Ordinance.

3. **Application Form.**- An eligible applicant for remission shall file the application for remission of total dues for the specified tax period in Meghalaya Settlement of Arrears Act Form-1 appended to these Rules, to the concerned Assessing Officer having jurisdiction over the applicant.

4. **Limitation for filing of application.**- (1) An eligible applicant who has been served the notice of demand before the date of commencement of these rules, shall file the application for remission in the prescribed Meghalaya Settlement of Arrears Act Form-1 under Rule 3, not later than 30 (thirty) days from the date of commencement of these rules:

Provided that an officer not below the rank of Additional Commissioner may extend the limitation period by not more than 30 (thirty) days, subject to sufficient cause being shown. (2) An eligible applicant who has been served the notice of demand on or after the date of commencement of these rules, shall file the application for remission in the prescribed Meghalaya Settlement of Arrears Act Form-1 not later than 30 (thirty) days from such date.

5. **Period for withdrawal of Appeal.**- An applicant having an appeal case pending for order under the Departmental Appellate Authority, the Tribunal or any Court of law but desirous, of availing the Amnesty under the Ordinance, should furnish to the Commissioner of Taxes, the evidence of withdrawal filed before the concerned appellate authority. On approval by the Commissioner or in the absence of formal communication of such approval within 15 (fifteen) working days, such applicant shall be eligible to file the application as provided under Rule 3.

6. **Acknowledgment of application.**- The Assessing Officer shall issue the acknowledgement of application received in Meghalaya Settlement of Arrears Act Form-2 appended to these rules.

7. **Verification of application.**- The Assessing Officer is to verify the correctness of the application with particular reference to the following:

- (a) Name and address of the applicant:-
- (b) Trade name and address of the business:-
- (c) Registration No. of the business under the relevant State Taxation Act:-
- (d) Composition of the business:-
- (e) Details of ownership:-
- (i) Name, address, contact No., email, PAN:-
- (Please attach separate annexure for details of ownership other than proprietorship)
- (f) Tax period:-
- (g) Total amount assessed:-
 - (i) Tax -
 - (ii) Interest -
 - (iii) Surcharge -
 - (iv) Penalty -
- (h) Total amount paid:-
 - (i) Tax-
 - (ii) Interest -
 - (iii) Surcharge-
 - (iv) Penalty-
- (i) Total Dues:-
 - (i) Tax -
 - (ii) Interest - (calculated up to.....)
 - (iii) Surcharge -
 - (iv) Penalty -
- (j) Other observations:-
- (k) Recommendation:-

8. Documents to accompany the application.- The application is to be accompanied with the following documents:-

- (a) Certified copy of assessment order for each tax period.
- (b) Self attested copy of notice of demand.
- (c) Self attested copies of Treasury Challans in support of payment already made.
- (d) Certified copy of Appellate / Court order on appeal petition disposed off, if any.
- (e) Self attested copy of withdrawal application and order thereof from the competent authority / court on pending appeal petition.

- 9. Adjustment of payment made under relevant Act.-** The Assessing Officer is to effect adjustment of the payment made under the relevant Act as provided under sub-section (1) and (2) of Section 3 on all outstanding dues as on the date of commencement of the Ordinance.
- 10. Form of Defect Notice.-** The Defect Notice shall be communicated to the applicant in Meghalaya Settlement of Arrears Act Form-3. Defects shall be corrected within 15 (fifteen) working days from the date of issue of notice.
- 11. Opportunity of hearing for curing defects.-** On expiry of the date fixed for curing of defects under Rule 10 and failure of the applicant to do so, the Assessing Officer is to afford the opportunity of hearing to the applicant in person or through an authorised representative within 7 (seven) working days and pass the speaking order thereof within the time fixed under sub-section (5) of Section 8 of the Ordinance.
- 12. Form for Appeal against rejection order.-** The appeal against rejection order shall lie before the Commissioner of Taxes and is to be filed within 15 (fifteen) working days in Meghalaya Settlement of Arrears Act Form-4.
- 13. "Settlement Notice".-** For purpose of sub section (2) of Section 9 of the Ordinance the Commissioner shall issue the Settlement Notice in Meghalaya Settlement of Arrears Act Form-5.
- 14. Tax Clearance Certificate.-** On full payment of the sum demanded as per Settlement Notice, the Commissioner shall pass a speaking order and issue the tax clearance certificate in Meghalaya Settlement of Arrears Act Form-6.
- 15. Delegation of Power.-** The Commissioner may by an order in writing delegate any of his powers with the exception of the powers conferred under Section 9 and Section 16 of the Ordinance, to any subordinate officer(s) not below the rank of Assistant Commissioner of Taxes.

S. A. SYNREM,

Commissioner & Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.

APPLICATION FORM
Meghalaya Settlement of Arrears Ordinance

Form-1

(See Rule 3)

To

The Commissioner of Taxes,
Meghalaya, Shillong.
(Through the Jurisdictional Superintendent of Taxes)

I, Shri / Smti.proprietor / authorized signatory of M/s..... do hereby submit the following application under the Meghalaya Settlement of Arrears (under State Taxation Acts) Ordinance, 2020, for settlement of total dues in accordance with the provisions under the Act and the Rules thereunder. The particulars are given below :-

1. Details of applicant.

- (i) Name of the applicant :-
- (ii) Residential address :-
- (iii) Trade name :-
- (iv) Address :-
- (v) Registration no. under the Relevant Taxation Act :-
- (vi) Contact No. :-
- (vii) Mobile No. :-
- (viii) Email address :-

2. Details of authorised signatory

- (i) Name of the applicant :-
- (ii) Designation :-
- (iii) Residential address :-
- (iv) Contact No. :-
- (v) Mobile No. :-
- (vi) Email address :-

Note :- Authority letter to be enclosed.

3. Tax period :-

4. Details of assessment :-

- (i) Tax :-
- (ii) Surcharge :-
- (iii) Interest :-
- (iv) Penalty :-

Note :- Certified copy of assessment order to be enclosed.

5. Details of amounts paid before issuance of notice of demand:-

- (i) Tax :-
- (ii) Surcharge :-
- (iii) Interest :-
- (iv) Penalty :-

Note:- Copies of Treasury Challans and statement to be enclosed.

6. Total dues as per notice of demand:-

- | | |
|----------------|----|
| (i) Tax | :- |
| (ii) Surcharge | :- |
| (iii) Interest | :- |
| (iv) Penalty | :- |
| (v) Total | :- |

7. Amnesty amount eligible:-

- | | |
|----------------|----|
| (i) Tax | :- |
| (ii) Surcharge | :- |
| (iii) Interest | :- |
| (iv) Penalty | :- |
| (v) Total | :- |

Note:- If applicant is a Tax non-payer or short payer, the details at point No. 3, 4, 5, 6 & 7 are to be filed separately after completion of assessment and copy of notice of demand is to be enclosed.

Declaration

I, Shri / Smti. s/o d/o Proprietor / Partner / Director / Authorised signatory of M/s do hereby declare that the statement furnished by me is correct to the best of my knowledge and belief. I undertake to refund to the Government the amount availed as remission in case the same was sanctioned due to wrong or misrepresentation of facts and that I am liable for prosecution in such case(s).

Date:-

Signature of the Authorised Signatory

GOVERNMENT OF MEGHALAYA
OFFICE OF THE SUPERINTENDENT OF TAXES
(herein please insert name of Circle)

No.....

Dated.....

Acknowledgment of application
Meghalaya Settlement of Arrears Ordinance
Form-2
(See Rule 6)

To

..... (here insert name and address of applicant)

.....

This is to acknowledge receipt on (date) of application under the Meghalaya Settlement of Arrears (under State Taxation Acts) Ordinance, 2020, for settlement of total dues. The documents attached with the application are listed under:-

- 1.
- 2.
- 3.
- 4.

Superintendent of Taxes

GOVERNMENT OF MEGHALAYA
OFFICE OF THE SUPERINTENDENT OF TAXES
(herein please insert name of Circle)

No.....

Dated

DEFECT NOTICE**Meghalaya Settlement of Arrears Ordinance****Form-3***(See Rule 10)*

To

..... (here insert name and address of applicant)

.....

Whereas on verification of your application under the Meghalaya Settlement of Arrears (under State Taxation Acts) Ordinance, 2020, for settlement of total dues, the following deficiencies were noted and you are required to correct the same within 15 (fifteen) working days from the date of issue of this notice.

Details of deficiencies:-

1. Details of assessment do not match with assessment records
Note:- Discrepancies to be mentioned.
2. Details of payments do not match with assessments records
Note:- Discrepancies to be mentioned.
3. Details of outstanding dues do not match with assessment records
Note:- Discrepancies to be mentioned.
4. Other discrepancies (details to be elaborated).

Superintendent of Taxes

(NAME OF THE OFFICE)

Appeal against rejection order

Meghalaya Settlement of Arrears Ordinance

Form-4

(See Rule 12)

To,

The Commissioner of Taxes
Meghalaya, Shillong.

Subject:- Appeal under sub-section (9) of Section 8 of the Meghalaya Settlement of Arrears (under State Taxation Acts) Ordinance, 2020.

Sir,

This is to inform you that I the undersigned applicant / authorised signatory on behalf of the applicant, is aggrieved by the decision of the Assessing Authority in rejecting the application for amnesty and tax remission under the above stated Act. Therefore in accordance with the provisions of the Ordinance and the Rules thereunder, I hereby file this appeal petition against the said Order, a copy of which is enclosed.

1. Grounds of appeal:-

2. Documentary evidences:-

I also request you to kindly allow me the opportunity of personal hearing and also to file further submissions in support of my appeal.

Date:-

Signature of the applicant
Authorised Signatory

GOVERNMENT OF MEGHALAYA
OFFICE OF THE COMMISSIONER OF TAXES, ETC.,
MEGHALAYA, SHILLONG

No

Dated

SETTLEMENT NOTICE**Meghalaya Settlement of Arrears Ordinance****Form-5***(See Rule 13)*

To

..... (here insert name and address of applicant)

.....

After verification of your application under the Meghalaya Settlement of Arrears (under State Taxation Acts) Ordinance, 2020, for settlement of total dues, I am to inform you that you were found eligible for remission of 30% of the total dues payable and you are directed to pay the amount determined at column No. 7 of the table below, on or before by Treasury Challan and to submit a copy of the receipt thereof to the undersigned for further necessary action.

Dues as-per Settlement Notice :-

Tax	Surcharge	Interest	Penalty	Total dues	Less 30% remission	Net amount payable
1	2	3	4	5	6	7

Note:- The amount payable at col. No. 7 of the table above may be paid in instalments within the dates specified in the Settlement Notice.

Commissioner of Taxes
Meghalaya, Shillong

GOVERNMENT OF MEGHALAYA
OFFICE OF THE COMMISSIONER OF TAXES, ETC.,
MEGHALAYA, SHILLONG

No.....

Dated.....

Tax clearance certificate
Meghalaya Settlement of Arrears Ordinance
Form-6
(See Rule 14)

To

..... (here insert name and address of applicant)

.....
This is to certify that the applicant named above has paid the net amount payable being 70% of the total dues in accordance with the provisions of the Meghalaya Settlement of Arrears (under State Taxation Acts) Ordinance, 2020, as detailed under:-

1. Trade name and address:-
2. Registration No. under the State Taxation Act:-
3. Tax period:-
4. Details of dues:-

Tax	Surcharge	Interest	Penalty	Total dues	Less 30% remission	Net amount payable
1	2	3	4	5	6	7

5. Last date of payment:-

6. Details of Treasury Challan:-

Sl.No.	Treasury Challan No.	Date	Amount
1			
2			
3			
Total			

Rupees

Therefore, in exercise of the powers conferred under sub-section (2) of Section 9 of the Meghalaya Settlement of Arrears (under State Taxation Acts) Ordinance, 2020, I hereby certify that the applicant has fully paid the dues as per Settlement Notice issued under **Meghalaya Settlement Arrears Ordinance Form-5** No dated..... and all liabilities of the applicant to the extent of 30% as specified in the said notice for the Tax Period amounting to Rs are hereby fully waived in accordance with the provisions of the Ordinance.

Given under my hand and seal thisday of month in the year.

Commissioner of Taxes
Meghalaya, Shillong